

Dear Representative McCarthy Vahey, Senator Cassano, and members of the Planning and Development Committee,

Thank you for raising Senate Bill 223.

This bill addresses two areas of property tax administration – one improving the process of collecting property income and expense reports and the other on appeals to court.

Public Act 09-196 required assessors to mail the report forms no later than 45 days before the due date of June 1, that is, April 16. The act also provided for a one month extension on the June 1 deadline, and required the property owner to request the extension by May 1. This bill amend would amend that deadline to June 1. It also allows a postmark date of June 1 to be counted as timely filing. Finally, it clarifies the timing of the penalty for failure to file report so that the penalty is added after the report becomes delinquent, instead of making it part of the following grand list. The provision for a local option concerning waiver of the penalty is not affected by these proposed amendments.

Sections 1 and 2 both deal with appeals taken to court and should improve the process by requiring that the plaintiff file with the court an appraisal of the property under appeal within 90 days of filing it with the court. Since the appeal to court from the board of assessment appeals is no later than two months from the date of notice from the board of assessment appeals, that would give a total of about five months from date of the board's notice to procure an appraisal. As appeals progress towards trial, both sides may be required to procure and exchange appraisals anyway.

Thank you for your consideration.

Sincerely,

David Gardner
Assessor
Town of Farmington